

LEGISLATURE OF THE STATE OF IDAHO
Sixty-second Legislature First Regular Session - 2013

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 23

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO THE TAXATION OF BEER; AMENDING SECTION 23-1008, IDAHO CODE, TO REMOVE LANGUAGE STATING IT IS THE STATE TAX COMMISSION'S DUTY TO PRESCRIBE RULES REGARDING REPORTING OF THE TAX ON BEER AND TO MAKE TECHNICAL CORRECTIONS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 23-1008, Idaho Code, be, and the same is hereby amended to read as follows:

23-1008. TAX -- DISTRIBUTION -- RULES -- REPORTS. (1) A tax of four dollars and sixty-five cents (\$4.65) per barrel of thirty-one (31) gallons, and a like rate for any other quantity or fraction thereof, is hereby levied and imposed upon each and every barrel of beer sold for use within the state of Idaho.

Any wholesaler who shall sell beer, upon which the tax herein imposed has not been paid and any person who shall purchase, receive, transport, store or sell any beer upon which the tax herein imposed has not been paid, shall be guilty of a misdemeanor, and any beer so purchased, received, transported, stored or possessed or sold shall be subject to seizure by the commission, any inspector or investigator of the commission, or by any sheriff, constable or other police officer, and the same may be removed and kept for evidence. Upon conviction of any person for violation of the provisions of this section, the said beer, and all barrels, kegs, cases, cartons and cans containing the same shall be forfeited to the state of Idaho, and, in addition, the person so convicted shall be subject to the other penalties in this ~~act~~ chapter prescribed.

Beer and all barrels, kegs, cases, cartons or cans so forfeited to the state of Idaho shall be sold by the commission at public auction to any brewer, wholesaler or retailer, licensed under the provisions of this ~~act~~ chapter, making the highest bid. Such sale shall be held at such place and time as may be designated by the commission after reasonable notice thereof given in such manner and for such time as the commission may by rule prescribe. From the purchase price received upon such sale, the commission shall first deduct an amount sufficient to pay the tax due on such beer, and to pay all costs incurred in connection with such sale. The commission shall deposit the balance remaining with the state treasurer, who shall place the same in the general ~~account~~ fund of the state of Idaho, and it shall become a part thereof.

(2) The revenues received from the taxes, interest, penalties, or deficiency payments imposed by this section shall be distributed as follows:

(a) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized by law

1 to be paid by the state tax commission shall be paid through the state
 2 refund account and those moneys are continuously appropriated.

3 (b) The balance remaining after distributing the amount in paragraph

4 (a) of this subsection shall be distributed as follows:

5 (i) Twenty percent (20%) shall be distributed to the substance
 6 abuse treatment fund which is created in section 23-408, Idaho
 7 Code;

8 (ii) Thirty-three percent (33%) shall be distributed to the per-
 9 manent building ~~account~~ fund; and

10 (iii) The remainder shall be distributed to the general ~~account~~
 11 fund.

12 (3) The commission is empowered, ~~and it shall be the commission's duty~~
 13 to prescribe rules:

14 (a) For reports by carriers for hire and also all other carriers owned
 15 and/or employed, directly or indirectly, by out_of_state brewers,
 16 dealers or other persons, of all deliveries of beer in and into the state
 17 of Idaho, stating especially the origin and destination of the beer, the
 18 quantity thereof, and also the names and addresses, respectively, of
 19 the consignors and consignees.

20 (b) For reports by out_of_state brewers and manufacturers of beer, of
 21 all shipments by them of beer into the state of Idaho, stating espe-
 22 cially the matters mentioned in paragraph (a) of this subsection.